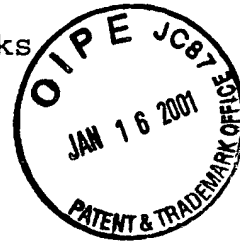


January 8, 2000

To: Commissioner of Patents and Trademarks
Washington, D.C. 20231

Fr: George O. Saile, Reg. No. 19,572
20 McIntosh Drive
Poughkeepsie, N.Y. 12603



Subject:

Serial No. 09/726,663 11/30/

C.J. Lin, S.H. Chen

STEP-SHAPED FLOATING POLY-SI GATE
TO IMPROVE GATE COUPLING RATIO FOR
FLASH MEMORY APPLICATION

Grp. Art Unit: 2822

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ASSOCIATE POWER OF ATTORNEY

I hereby appoint Sevgin Oktay, registration number
P-47,832, as my associate attorney in this case. His telephone
number is (845) 485-2184.

Please continue to direct all correspondence in this case
to the undersigned attorney.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "S. B. Ackerman".

Stephen B. Ackerman, Principal
attorney of record